

Lodging Tax

Lodging tax is imposed on the amount charged for sleeping accommodations in a hotel, motel, tourist home, campground, court, lodging house or inn. The state lodging tax rate is one percent of the amount charged for accommodations. State lodging tax revenue is deposited in the State Visitor's Promotion Cash Fund.

In addition to the state tax, counties may impose a lodging tax of four percent. County lodging tax of up

to two percent can be imposed and deposited in the County Visitor's Promotion Fund of each individual county. An additional county lodging tax of up to two percent tax for counties with a population of greater than 300,000 is deposited in the County Visitor's Improvement Fund. As of December 31, 2004, there are 61 counties that impose a lodging tax.

Table 16 — State Lodging Tax Revenue

MONTH	2004	2003	NET CHANGE	PERCENT CHANGE
January	\$146,027	\$145,983	\$44	0.03%
February	171,912	158,863	13,049	8.21
March	214,802	195,092	19,710	10.10
April	203,784	171,900	31,884	18.55
May	261,294	241,229	20,065	8.32
June	312,033	300,158	11,875	3.96
July	309,420	288,715	20,705	7.17
August	297,367	298,963	-1,596	-0.53
September	265,140	257,938	7,202	2.79
October	237,647	218,847	18,800	8.59
November	213,273	175,789	37,484	21.32
December	158,852	165,723	-6,871	-4.15
Total	\$2,791,549	\$2,619,199	\$172,350	6.58%

State Lodging Tax Revenue — 1995 to 2004

